

cc: [illegible] Richmond  
**RECEIVED**

JUN 29 2015

by EXECUTIVE DIRECTOR'S OFFICE  
STATE BOARD OF EQUALIZATION

**State of California  
Office of Administrative Law**

**In re:**  
**Board of Equalization**

**Regulatory Action:**

**Title 18, California Code of Regulations**

**Adopt sections:**

**Amend sections: 308.6**

**Repeal sections:**

**NOTICE OF APPROVAL OF REGULATORY  
ACTION**

**Government Code Section 11349.3**

**OAL Matter Number: 2015-0513-01**

**OAL Matter Type: Regular (S)**

In this rulemaking action, the Board of Equalization is amending section 308.6 of title 18 of the California Code of Regulations regarding hearings by alternate assessment appeals boards.

OAL approves this regulatory action pursuant to section 11349.3 of the Government Code. This regulatory action becomes effective on 10/1/2015.

**Date: June 25, 2015**



Eric J. Partington  
Attorney

**For: DEBRA M. CORNEZ  
Director**

**Original: Cynthia Bridges  
Copy: Richard Bennion**

**OFFICE OF ADMINISTRATIVE LAW**

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Sacramento, CA 95814  
(916) 323-6225 FAX (916) 323-6826

DEBRA M. CORNEZ  
Director

**MEMORANDUM**

TO: Richard Bennion  
FROM: OAL Front Desk  
DATE: June 26, 2015  
RE: Return of Rulemaking Materials  
OAL Matter Number 2015-0513-01  
OAL Matter Type Regular (S)

OAL hereby returns the rulemaking record your agency submitted for review regarding "Application for Equalization by Member, Alternate Member, or Hearing."

If this is an approved matter, it contains a copy of the regulation(s) stamped "ENDORSED APPROVED" by the Office of Administrative Law and "ENDORSED FILED" by the Secretary of State. The effective date of an approved regulation is specified on the Form 400 (see item B.5).

**Beginning January 1, 2013**, unless an exemption applies, Government Code section 11343.4 states the effective date of an approved regulation is determined by the date the regulation is filed with the Secretary of State (see the date the Form 400 was stamped "ENDORSED FILED" by the Secretary of State) as follows:

- (1) **January 1** if the regulation or order of repeal is filed on September 1 to November 30, inclusive.
- (2) **April 1** if the regulation or order of repeal is filed on December 1 to February 29, inclusive.
- (3) **July 1** if the regulation or order of repeal is filed on March 1 to May 31, inclusive.
- (4) **October 1** if the regulation or order of repeal is filed on June 1 to August 31, inclusive.

If an exemption concerning the effective date of the regulation approved in this matter applies, then it will be specified on the Form 400. The Notice of Approval that OAL sends to the agency will include the effective date of the regulation. The history note that will appear at the end of the regulation section in the California Code of Regulations will also include the regulation's effective date. Additionally, the effective date of the regulation will be noted on OAL's web site after OAL posts the Internet Web site link to the full text of the regulation that is received from the agency. (Gov. Code, secs. 11343 and 11344.)

**Please note this new requirement:** Unless an exemption applies, Government Code section 11343 now requires:

1. Section 11343(c)(1): Within 15 days of OAL filing a state agency's regulation with the Secretary of State, the state agency is required to post the regulation on its Internet Web site in an easily marked and identifiable location. The state agency shall keep the regulation posted on its Internet Web site for at least six months from the date the regulation is filed with the Secretary of State.
2. Section 11343(c)(2): Within five (5) days of posting its regulation on its Internet Web site, the state agency shall send to OAL the Internet Web site link of each regulation that the agency posts on its Internet Web site pursuant to section 11343(c)(1).

OAL has established an email address for state agencies to send the Internet Web site link to for each regulation the agency posts. Please send the Internet Web site link for each regulation posted to OAL at [postedregslink@oal.ca.gov](mailto:postedregslink@oal.ca.gov).

**NOTE ABOUT EXEMPTIONS.** Posting and linking requirements do not apply to emergency regulations; regulations adopted by FPPC or Conflict of Interest regulations approved by FPPC; or regulations not subject to OAL/APA review. However, an exempt agency may choose to comply with these requirements, and OAL will post the information accordingly.

**DO NOT DISCARD OR DESTROY THIS FILE**

Due to its legal significance, you are required by law to preserve this rulemaking record. Government Code section 11347.3(d) requires that this record be available to the public and to the courts for possible later review. Government Code section 11347.3(e) further provides that "...no item contained in the file shall be removed, altered, or destroyed or otherwise disposed of." See also the State Records Management Act (Government Code section 14740 et seq.) and the State Administrative Manual (SAM) section 1600 et seq. regarding retention of your records.

If you decide not to keep the rulemaking records at your agency/office or at the State Records Center, you may transmit it to the State Archives with instructions that the Secretary of State shall not remove, alter, or destroy or otherwise dispose of any item contained in the file. See Government Code section 11347.3(f).

Enclosures

## NOTICE PUBLICATION/REGULATIONS SUBMISSION

(See instructions on reverse)

For use by Secretary of State only

STD. 400 (REV. 01-2013)

|   |   |  |                  |
|---|---|--|------------------|
| OAL FILE NUMBERS  | NOTICE FILE NUMBER<br><b>Z-2015-0302-01</b> | REGULATORY ACTION NUMBER<br><b>2015-0513-015</b> | EMERGENCY NUMBER |
| For use by Office of Administrative Law (OAL) only              |   |  |                  |
| NOTICE  |   | REGULATIONS                                      |                  |
| AGENCY WITH RULEMAKING AUTHORITY<br>State Board of Equalization |   |  |                  |

**ENDORSED - FILED**  
 in the office of the Secretary of State  
 of the State of California

JUN 25 2015

3:34 pm

**A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)**

|   |  |   |                                      |                               |
|---|--|---|--------------------------------------|-------------------------------|
| 1. SUBJECT OF NOTICE  |  | TITLE(S)                                  | FIRST SECTION AFFECTED               | 2. REQUESTED PUBLICATION DATE |
| 3. NOTICE TYPE<br><input type="checkbox"/> Notice re Proposed<br><input type="checkbox"/> Regulatory Action<br><input type="checkbox"/> Other                     |  | 4. AGENCY CONTACT PERSON                  | TELEPHONE NUMBER                     | FAX NUMBER (Optional)         |
| OAL USE ONLY<br><input type="checkbox"/> Approved as Submitted<br><input type="checkbox"/> Approved as Modified<br><input type="checkbox"/> Disapproved/Withdrawn |  | NOTICE REGISTER NUMBER<br><b>2015 112</b> | PUBLICATION DATE<br><b>3/13/2015</b> |                               |

**B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)**

|  |  |  |   |
|--|--|--|---|
| 1a. SUBJECT OF REGULATION(S)<br>Application for Equalization by Member, Alternate Member, or Hearing   |  | 1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S) |   |
| 2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (Including title 26, if toxics related)  |  |  |   |
| SECTION(S) AFFECTED<br>(List all section number(s) individually. Attach additional sheet if needed.)   |  | ADOPT  |   |
| TITLE(S)<br>18   |  | AMEND<br>308.6   |   |
|  |  | REPEAL   |   |
| 3. TYPE OF FILING  |  |  |   |
| <input checked="" type="checkbox"/> Regular Rulemaking (Gov. Code §11346)<br><input type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4)<br><input type="checkbox"/> Emergency (Gov. Code, §11346.1(b))  |  |  |   |
| <input type="checkbox"/> Certificate of Compliance: The agency officer named below certifies that this agency complied with the provisions of Gov. Code §§11346.2-11347.3 either before the emergency regulation was adopted or within the time period required by statute.<br><input type="checkbox"/> Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1) |  |  |   |
| <input type="checkbox"/> Emergency Readopt (Gov. Code, §11346.1(h))<br><input type="checkbox"/> File & Print<br><input type="checkbox"/> Other (Specify) _____   |  |  |   |
| <input type="checkbox"/> Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100)<br><input type="checkbox"/> Print Only   |  |  |   |
| 4. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1)   |  |  |   |
| 5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100)   |  |  |   |
| <input checked="" type="checkbox"/> Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a))<br><input type="checkbox"/> Effective on filing with Secretary of State<br><input type="checkbox"/> \$100 Changes Without Regulatory Effect<br><input type="checkbox"/> Effective other (Specify) _____   |  |  |   |
| 6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY   |  |  |   |
| <input type="checkbox"/> Department of Finance (Form STD. 399) (SAM §6660)<br><input type="checkbox"/> Fair Political Practices Commission<br><input type="checkbox"/> State Fire Marshal<br><input type="checkbox"/> Other (Specify) _____  |  |  |   |
| 7. CONTACT PERSON<br>Richard E. Bennion  |  | TELEPHONE NUMBER<br>(916) 445-2130                       | FAX NUMBER (Optional)<br>(916) 324-3984<br>E-MAIL ADDRESS (Optional)<br>rbennion@boe.ca.gov |

8. I certify that the attached copy of the regulation(s) is a true and correct copy of the regulation(s) identified on this form, that the information specified on this form is true and correct, and that I am the head of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.

|  |                      |
|--|----------------------|
| SIGNATURE OF AGENCY HEAD OR DESIGNEE<br><i>Joann Richmond</i>                          | DATE<br>May 11, 2015 |
| TYPED NAME AND TITLE OF SIGNATORY<br>Joann Richmond, Chief, Board Proceedings Division |                      |

For use by Office of Administrative Law (OAL) only

ENDORSED APPROVED

JUN 25 2015

Office of Administrative Law

**Final Text of Proposed Amendments to  
California Code of Regulations, Title 18, Section 308.6**

**308.6. Applications for Equalization Required to Be Heard by Alternate Assessment Appeals Boards, by Member, Alternate Member, or Hearing Officer.**

**(a) Applications Required to Be Heard by Alternate Assessment Appeals Boards.**

(1) The following ~~An~~ applications for equalization filed pursuant to sections 1603 or 1605 of the Revenue and Taxation Code ~~by a member or alternate member of an assessment appeals board or an appointed hearing officer~~ shall be heard ~~by a~~ before an assessment appeals board panel consisting of three special alternate assessment appeals board members consisting of three persons appointed by order of the presiding judge of the superior court in the county in which the applications ~~are~~ is filed:-

(A) An application filed by a person listed in paragraph (2) of this subdivision in a county in which the person serves or is employed; and

(B) An application in which a person listed in paragraph (2) of this subdivision represents his or her spouse, registered domestic partner, parent, or child that is filed or pending in a county in which the person specified in paragraph (2) of this subdivision serves or is employed.

**(2) This paragraph includes:**

(A) A current member of an assessment appeals board or any alternate member;

(B) A current assessment hearing officer;

(C) A current employee of the office of the clerk of the board of equalization or assessment appeals board; and

(D) A current employee of the county counsel who advises the assessment appeals board or represents the county assessor before the assessment appeals board.

**(b) Referral to An Alternate Assessment Appeals Board in Another County.** The clerk of the board has discretion to refer an application for hearing to a special alternate assessment appeals board, convened to hear the application, consisting of three members who are qualified and in good standing in another California county, in lieu of having the superior court appoint a special alternate assessment appeals board to hear the application. Applications may only be referred to a county if that county's clerk of the assessment appeals board has consented to accept the referral.

**(c) Subject Matter.**

(1) A special alternate assessment appeals board member may hear only the application or applications for equalization set forth in the superior court order appointing such member.

(2) If the clerk of the board refers an application or applications to an actively serving assessment appeals board in another county pursuant to subdivision (b), the board may hear only the application or applications set forth in the transmittal document prepared by the clerk of the board of the county in which the application or applications were filed.

(~~d~~e) Qualifications for Appointment. Any person shall be eligible for appointment as a special alternate assessment appeals board member who meets the qualifications set forth in section 1624 of the Revenue and Taxation Code.

(~~e~~d) Restrictions on Appointment and Grounds for Removal. Sections 1624.1 and 1624.2 of the Revenue and Taxation Code shall be applicable to the appointment and removal of a special assessment appeals board member.

Note: Authority cited: Section 15606, Government Code. Reference: Sections 1612.7 and 1622.6 ~~and 1636.5~~, Revenue and Taxation Code.